

**Requesting Legislation Granting Ulster County Eligibility Under Article 4 Title 2 Section 466-f (L. 2005, C. 324) and Section 466-h (L. 2006, C. 305) Of The State Of New York Real Property Tax Law To Implement A County Local Law In Relation To A Tax Exemption For Un-Remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed In The Line Of Duty And For Un-Remarried Spouses Of Deceased Members Of Volunteer Fire Companies, Volunteer Fire Departments, Or Voluntary Ambulance Services**

Referred to: The Law Enforcement and Public Safety Committee (Chairman Briggs and Legislators Fabiano, Lapp, Maio, and Rodriguez), and The Ways and Means Committee (Chairman Gerentine and Legislators Allen, Bartels, Belfiglio, Briggs, Maio, and Maloney)

Legislator Craig V. Lopez offers the following:

WHEREAS, members of incorporated volunteer fire companies, fire departments and incorporated voluntary ambulance services provide invaluable services to the people of Ulster County, and

WHEREAS, these volunteers must undertake numerous hours of training to be certified and re-certified, on their own time and frequently at their own personal expense, and

WHEREAS, these volunteers discharge their duties, which are often dangerous and come at great personal sacrifice to both themselves and to their families, including the ultimate sacrifice of giving their very lives in service to others, without the expectation of any personal recognition or reward, and

WHEREAS, it is in the best interest of Ulster County to act to support such volunteers and their families, to maintain the existing ranks of the volunteer corps, to recognize long serving members, to honor those that gave their lives in volunteer service, and to encourage new members to join, and

WHEREAS, Ulster County was granted eligibility to implement a ten percent (10%) exemption from taxation for real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service by Article 4 Title 2 Section 466-h (L. 2006, C. 250) of The State Of New York Real Property Tax Law, and

WHEREAS, Ulster County implemented the said ten percent (10%) tax exemption by duly enacting Local Law No. 13 of 2007 as codified at Chapter 312, Article IX of the Ulster County Administrative Code, and

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WHEREAS, in recognition of the service and sacrifices of the eligible members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and to further promote the interests of Ulster County in maintaining and growing participation in such volunteer efforts that are so critical to its citizens, Ulster County finds it to be in its best interest to extend the said tax exemption to the un-remarried spouses of members killed in the line of duty and of deceased members of such incorporated volunteer fire companies, fire departments and incorporated voluntary ambulance services; now, therefore be it

RESOLVED, that the New York State Legislature and New York State Governor are requested to pass legislation granting Ulster County eligibility under Article 4 Title 2 Section 466-f (L. 2005, C. 324) and Section 466-h (L. 2006, C. 305) Of The State Of New York Real Property Tax Law to implement a County Local Law in relation to a tax exemption for un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty and for un-remarried spouses of deceased members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and, be it further

RESOLVED, that the Chairman and the Clerk of the Ulster County Legislature be authorized to execute and submit a Home Rule Request (Request by a Local Government for Enactment of a Special Law), pursuant to Article IX of the Constitution; and, be it further

RESOLVED that the said Home Rule Request ask that the State Legislature add to Section 466-f (L. 2005, C. 324) of the New York State Real Property Tax Law the following:

“Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e or four hundred sixty-six-h (L. 2006, C. 250) of this title may be amended, or a local law, ordinance or resolution may be adopted to continue any exemption claimed under such statutes by an enrolled member of an

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incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

1. such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty, and
2. such deceased volunteer had been an enrolled member for at least five years, and
3. such deceased volunteer had been receiving the exemption prior to his or her death.”; and, be it further

RESOLVED, that the said Home Rule Request ask that the State Legislature add to Section 466-h (L. 2006, C. 305) of the New York State Real Property Tax Law the following:

“Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e, four hundred sixty-six-f, four hundred sixty-six-g or four hundred sixty-six-h (L. 2006, C. 250) of this title may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

1. such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such

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incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, and

2. such deceased volunteer had been an enrolled member for at least twenty years, and

3. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.”; and, be it further

RESOLVED, that these intentions be transmitted to New York State Senators George A. Amedore, John J. Bonacic, William J. Larkin, Jr. and James Seward, and New York State Assemblymen Kevin A. Cahill, Frank K. Skartados, Brian D. Miller, and Peter Lopez,

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 19                      NOES: 0  
(Absent: Legislators Gerentine, Maio, Roberts and Ronk)

Passed Committee: Law Enforcement and Public Safety on February 13, 2017

Passed Committee: Ways and Means on February 7, 2017

FINANCIAL IMPACT:  
NONE

